



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 10, 2022

Ricardo Nunez  
General Counsel  
SCHWEITZER MAUDUIT INTERNATIONAL INC  
100 North Point Center East, Suite 600  
Alpharetta, GA 30022

**Re: SCHWEITZER MAUDUIT INTERNATIONAL INC**  
**Registration Statement on Form S-4**  
**Filed on May 4, 2022**  
**File No. 333-264676**

Dear Mr. Nunez:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Bradley Ecker, Staff Attorney, at (202) 551-4985 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing